Notification dated 14th September 1962.

No. MLC. P R. 121—62-63. Notice is hereby given to the inhabitants of the Municipality of Channarayapatna, Hassan District, that the Municipal Council desires to levy and collection of a tax on arts, professions, trades and calling and on offices and appointments under Section 46 (1) (*h*) of the Town Municipalities Act, 1951 and are pleased to make the Model Rules for the levy of a tax on arts and Professions, trades and callings and on offices and appointments under Section 61 (*b*) (xi) of the said Act.

Any inhabitant of Channarayapatna Town Municipality objecting to the proposed Tax may, with in one month from the date of publication of this notice in the Official Gazette send his objections in writing to the Municipal Council, Channarayapatna.

RULES.

1. Every person who, within the Municipal limits exercises a profession, art or calling or holds an office or appointments public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2. The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3. No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an Office or an appointment for a period of less than sixty days in the aggregate within the Town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October, every year an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment.

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE. I. (*See Rule* 1).

Rates of tax on arts, professions, trades and callings.

CLASS I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards.

Yearly Rs. 50.

(i) Carrying on business as a company;

(ii) Abkari renters, wholesale and retail traders and manufactures of every kind, contractors, auctioneers, and commission agents;

(iii) Bankers, money lenders, money changers and pawn brokers;

(iv) Editors and proprietors of news papers;

(v) Brokers and dealers in securities, shares or bills of exchange;

(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors Attorneys, Pleaders and Law Agents;

(vii) Practising Medical Practitioners of all kinds including hakims and vaidyas;

(viii) Dentists and Veterinary Surgeons;

(ix) Owners and farmers of markets and toll farmers;

(x) Architects and Civil Engineers;

(xi) Keepers of hotels, Lodging houses or Boarding houses;

(xii) Builders and surveyors;

(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton Presses and other Presses, and Factories of all kinds;

(xiv) Professional artists—photographers, actors, owners or managers, of Circuses of Theatrical Companies, Musicians and Dancers;

(xv) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages;

(xvi) Artizans.

CLASS II.

Every person described in Class I, above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards—Rs. 25.

CLASS III.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to three hundred rupees a month or upwards—Rs. 12.

CLASS IV.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards—Rs. 8.

CLASS V.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards—Rs. 4.

CLASS VI.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to fifty rupees a month or upwards—Rs. 2.

CLASS VII.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwords—Re. 1.

Note.—The foregoing classification is subject to the fol owing proviso namely:—

Proviso:—1. No owner of a cotton press shall be placed in any Class below Class II.

Proviso:—2. No wholesale trader, banker, barrister, advocate, High Court Vakil, Solicitor, Attorney Archictect, Civil Engineer, Mill Owner of factory owner shall be placed in any class below class III.

Proviso:—3. No Abkari renter (other than a mere liquor shop keeper, Editor or Proprietor of a Newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or Veterinary Surgeon) shall be placed in any class below Class IV.

Proviso:—4. No boatowner, auctioneer, money lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

PROFESSION TAX ASSESSMENT.

(*Rule* 5).

.....Town Municipality.

Division No. .....

No.	*Name of party*	*Assessment in the Previous year.*		*Occupation address*	*Monthly or annual income or other basis of assessment*	*Proposed assessment*	
		No.	*Amount*			*Class*	*Amount*	*Number*

Exemption.—Every person holding any office are appointment public or private are employed in any capacity whose pay, salary, or pension is within Rs. 200 is exempted from payment of profession tax.

C. N. SINGE GOWDA,
President.

Notification dated 14th September 1962.

No. *MLC. P. R.* 121—62-63. Notice is hereby given to, the inhabitants of the Municipality of Channarayapatna, Hassan District, that the Municipal Council desires to adopt the Rules for the levy and collection of a tax on shops and other places where a business or Profession is carried on for purposes of profit, payable by the Person or Persons engaged in the business or profession, under Section 46 (1) (*h*) read with Section 61 (*b*) (xii) of the Mysore Town Municipalities Act, 1951.

Any inhabitant of Channarayapatna Town Municipality objecting to the proposed Rules may within one month from the date of publication of this notice in the Official Gazette, send his objections in writing to the Municipal Council, Channarayapatna. Objections received after the due date will not be considered.

MODEL RULES.

1. Tax on shops and other places in the Municipality where a business or profession is carried on for purposes of profit payable by the person or persons engaged in the business or profession shall be levied by the Municipal Council at the rates specified in the Schedule.

2. The tax shall be payable in advance in two equal half-yearly instalments in April and October of every year or in one lumpsum, if the assessee so desires.

3. No shop or other places of business or profession shall be liable to be taxed under these Rules in respect of any half year in which the person liable to pay the tax was engaged in the business or profession for a period of less than sixty days in the aggregate within the Town.

4. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his giving up the business or profession has given to the President, Municipal Council and no remission or refund shall take effect for any period, previous to the day of the delivery of such notice.

SCHEDULE (*See Rule*-1).

Maximum rates of tax on shops and other places of business or profession.

Items	1*st*	2*nd*	3*rd*	4*th*	5*th*	6*th* sort
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Shops.— for each shop per year	30	25	20	10	4	2
2. Other places where business or profession is carried on for purposes of profit. for each shop or place per year.	30	25	20	20	4	2

C. N. SINGE GOWDA,
President.